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STATUTORY INSTRUMENTS

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**2023 No. 817**

**The Platform Operators (Due Diligence and Reporting Requirements) Regulations 2023**

**PART 3**

Penalties for breach of obligations

**Procedure on appeal**

**23.**—(1) Notice of an appeal under regulation 22 must—

- (a) state the grounds of appeal, and
- (b) be given—
  - (i) in writing;
  - (ii) before the end of the period of 30 days beginning with the date on which notice of the assessment under regulation 20(2) was issued;
  - (iii) to HMRC.

(2) Subject to paragraph (3), the provisions of Part 5 of the Taxes Management Act 1970<sup>(1)</sup> relating to appeals have effect in relation to an appeal against an assessment under regulation 20 as they have effect in relation to an appeal against an assessment to income tax.

(3) On an appeal under regulation 22 that is notified to the tribunal, the tribunal may—

- (a) if it appears that no liability to a penalty has arisen, set the assessment aside,
- (b) if the amount assessed appears to be appropriate, confirm the assessment,
- (c) if the amount assessed appears to be excessive, reduce it to such other amount (including nil) as the tribunal considers appropriate, or
- (d) if the amount assessed appears to be insufficient, increase it to such amount not exceeding the permitted maximum as the tribunal considers appropriate.